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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-11
TAX MATTERS
527.20 HOURS

Delphi Corporation (DIP)
Tax MattersBill Date: 11/30/07
Bill Number: 1186564

NAME	DATE	HOURS	DESCRIPTION
GROSS C	10/01/07	3.90	WORK RE: STEERING TRANSACTIONS TAX ANALYSES (J. WHITSON/S. GALE) (1.8); WORK RE: TAX DEPARTMENT ANALYSIS OF EMERGENCE DATE PLANNING/INTERNATIONAL RESTRUCTURINGS (0.8); WORK RE: EMERGENCE TAX ANALYSIS (1.3).
GROSS C	10/04/07	1.80	WORK RE: REPATRIATION DRAFT MOTION (1.8).
GROSS C	10/08/07	3.80	WORK RE: EMERGENCE TAX PLANNING (J. WHITSON/OTHERS) (0.8); WORK RE: STEERING SALE RESTRUCTURING (2.4); WORK RE: EMPLOYMENT TAX REFUND CLAIM TOLLING (S. GALE) (0.6).
GROSS C	10/10/07	2.80	WORK RE: STEERING DIVISION POTENTIAL RESTRUCTURING (S. GALE/S. CORCORAN) (1.2); WORK RE: BAKER & MCKENZIE REFUND CLAIM (1.6).
GROSS C	10/11/07	4.40	WORK RE: STEERING TRANSACTION TAX ANALYSIS (4.4).
GROSS C	10/14/07	2.60	WORK RE: POTENTIAL STEERING RESTRUCTURING (2.6).
GROSS C	10/22/07	2.40	WORK RE: EMERGENCE PLAN (2.4).
GROSS C	10/24/07	3.20	ANALYSIS OF PLAN TAX CONSEQUENCES (3.2).
GROSS C	10/25/07	2.40	WORK RE: PLAN/DISCLOSURE STMT. (2.4).
GROSS C	10/26/07	6.00	WORK RE: EPCA/TAX DEPARTMENT REVIEW OF REPS AND DISCUSSIONS WITH WHITE & CASE (3.4); WORK RE: PLAN/DISCLOSURE STATEMENT (2.6).
GROSS C	10/27/07	4.20	WORK RE: PLAN AND PLAN DISCLOSURE STATEMENT (4.2).
GROSS C	10/28/07	2.20	WORK RE: PLAN AND PLAN DISCLOSURE STATEMENT (2.2).
GROSS C	10/29/07	9.40	WORK RE: PLAN/DISCLOSURE STATEMENT (4.6); WORK RE: INTERNATIONAL RESTRUCTURING TRANSACTIONS (4.8).
GROSS C	10/30/07	2.70	INTERNATIONAL RESTRUCTURING TRANSACTION ANALYSIS (2.7).
GROSS C	10/31/07	0.80	WORK RE: INTERNATIONAL TRANSACTIONS (0.8).

52.60

KUSHMAN MJ	10/17/07	0.80	REVIEW PROPOSED TRANSACTION; REVIEW MARKET DISCOUNT MATTERS AND TAX AUTHORITIES (0.8).
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SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

KUSHMAN MJ	10/19/07	0.50	REVIEW AND COMMENT ON REVISED TAX DISCLOSURE; REVIEW TAX AUTHORITIES (0.5).
KUSHMAN MJ	10/22/07	0.40	REVIEW AND COMMENT ON TAX DISCLOSURE (0.4).
KUSHMAN MJ	10/28/07	0.30	REVIEW CHANGES TO TAX DISCLOSURE (0.3).
KUSHMAN MJ	10/29/07	1.10	REVIEW AND COMMENT ON REVISED TAX DISCLOSURE; REVIEW TAX AUTHORITIES (1.1).
3.10			
MARAFIOTI KA	10/05/07	0.60	CORRESPONDENCE RE: IRS FICA REFUND CLAIM (0.1) AND CONSIDER ISSUES RE: SAME (0.5).
MARAFIOTI KA	10/08/07	0.30	CORRESPONDENCE RE: FICA REFUND CLAIM (0.1) AND CONSIDER ISSUES RE: SAME (0.2).
MARAFIOTI KA	10/09/07	0.90	FICA REFUND CORRESPONDENCE EXCHANGE AND RELATED RESEARCH (0.9).
MARAFIOTI KA	10/10/07	0.20	CONFER WITH J. SHEEHAN RE: FICA REFUND ISSUES (0.2).
MARAFIOTI KA	10/11/07	0.10	CORRESPONDENCE RE: FICA ISSUES (0.1).
MARAFIOTI KA	10/12/07	0.40	CONSIDER ISSUES RE: 382(1)(5) (0.2) AND CORRESPONDENCE RE: SAME (0.1); CORRESPONDENCE RE: TOLLING AGREEMENT WITH IRS (0.1).
MARAFIOTI KA	10/17/07	1.30	CORRESPONDENCE RE: FICA TAX ISSUES (0.2); TELECONFERENCE WITH S. GALE, HANDY HEVENER RE: SAME (0.4); REVIEW FICA REFUND COMPLAINT (0.7).
MARAFIOTI KA	10/18/07	0.70	CORRESPONDENCE RE: FICA REFUND ISSUES (0.1) AND CONSIDER SAME (0.6).
MARAFIOTI KA	10/24/07	0.10	CORRESPONDENCE RE: TAX ISSUES (0.1).
4.60			
MEISLER RE	10/02/07	3.60	REVIEW AND CONSIDER TAX REORGANIZATION MEMO (2.6); TELECONFERENCE WITH B. SPARKS RE: TAX REORGANIZATION (0.8); FOLLOW UP WITH WORKING GROUP RE: SAME (0.2).
MEISLER RE	10/03/07	2.60	CONTINUE TO CONSIDER STRATEGIES RE: TAX REORGANIZATION TRANSACTIONS (0.8); REVIEW AND CONSIDER TAX REORGANIZATION MOTION (1.8).
MEISLER RE	10/04/07	0.30	TELECONFERENCE WITH B. SPARKS, E. WEBER RE: TAX REORGANIZATION TRANSACTIONS (0.3).
MEISLER RE	10/09/07	0.20	REVIEW AND CONSIDER CORRESPONDENCE RE: POTENTIAL FICA COMPLAINT (0.2).

MEISLER RE	10/31/07	0.30	REVIEW AND RESPOND TO CORRESPONDENCE RE: DOMESTIC RESTRUCTURING TRANSACTIONS (0.3).
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7.00

PANAGAKIS GN	10/08/07	0.30	REVIEW ISSUES RE: TAX REFUND CLAIM (0.3).
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PANAGAKIS GN	10/09/07	0.70	CONSIDER TAX REFUND ISSUES (0.3); REVIEW ISSUES RE: SAME (0.4).
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~~1.00~~

Total Partner		68.30	
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ERDMANN CR	10/10/07	1.70	REVIEW MICHIGAN COMPLAINT (0.5); ANALYZE STATE TAX ISSUES (0.8); EDIT COMPLAINT (0.4).
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ERDMANN CR	10/11/07	0.30	ANALYZE STATE TAX ISSUES (0.3).
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~~2.00~~

RAMLO K	10/04/07	3.50	PREPARE FOR CALL IN FICA REFUND CLAIMS (0.1); CONFERENCE WITH S. GALE, K. COBB, M. HEVENER, T. CRYAN, AND W. SOLLEE RE: FICA REFUND CLAIMS (0.7); REVIEW FICA RULINGS AND DRAFT MEMORANDUM RE: FICA REFUND ISSUES (2.7).
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RAMLO K	10/05/07	0.30	TELECONFERENCE WITH J. SHEEHAN RE: FICA REFUND CLAIMS (0.1); MEMO RE: SAME (0.2).
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RAMLO K	10/08/07	1.00	TELECONFERENCES WITH S. GALE RE: FICA REFUND STRATEGY (0.5); CONTINUE REVIEW OF FICA REFUND MATERIALS AND WORK ON STRATEGY (0.5).
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RAMLO K	10/09/07	1.70	CORRESPONDENCE WITH S. GALE RE: FICA REFUND TOLLING (0.2); CORRESPONDENCE WITH P. HOUSNER RE: MEET AND CONFER (0.2); TELECONFERENCE WITH S. GALE RE: FICA REFUND TOLLING (0.3); CORRESPONDENCE WITH A. EHLER RE: DOCUMENT COLLECTION (0.1); REVIEW AND ANALYZE MEMO ON PROCEDURAL ISSUES RELATING TO FICA REFUNDS AND ANALYSIS RE: NEW ISSUES (0.9).
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RAMLO K	10/10/07	0.50	FURTHER REVIEW OF FICA REFUNDING PLEADINGS AND UPDATE ISSUES LIST (0.5).
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RAMLO K	10/11/07	1.60	CORRESPONDENCE FROM S. GALE, M. HEVENER AND T. CRYAN RE: FICA REFUND CLAIMS (0.2); FURTHER REVIEW OF FICA REFUND ADMINISTRATIVE PLEADINGS (1.3); REVIEW IRS FORM TOLLING AGREEMENT (0.1).
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RAMLO K	10/12/07	0.40	ANALYSIS RE: REQUEST FOR TOLLING AGREEMENT RE: FICA REFUNDS (0.2).
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RAMLO K	10/14/07	1.70	CONTINUE REVIEW OF MEMORANDUM AND PLEADINGS RE: FICA REFUND (1.7).
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RAMLO K	10/15/07	11.20	CONTINUE REVIEW OF FICA REFUND MATERIALS, REVIEW REVENUE RULINGS AND STATUTES, RESEARCH AND REVISE DRAFT COMPLAINT (11.2).
RAMLO K	10/16/07	2.80	CORRESPONDENCE TO WORKING GROUP RE: FICA REFUND COMPLAINT (0.3); FURTHER REVISE FICA COMPLAINT, FURTHER ANALYSIS RE: PROCEDURAL AND JURISDICTIONAL STRATEGY, AND DRAFT ISSUES LIST (2.5).
RAMLO K	10/17/07	2.20	CORRESPONDENCE FROM S. GALE AND T. CRYAN RE: IRS TOLLING AGREEMENT (0.2); PREPARE FOR TELECONFERENCE IN FICA REFUND (0.2); TELECONFERENCE WITH S. GALE, M. HEVENER, T. CRYAN RE: FICA FUND ISSUES (1.5); FURTHER ANALYSIS RE: JURISDICTIONAL ISSUES (0.3).
RAMLO K	10/19/07	0.30	TELECONFERENCE WITH S. GALE RE: TOLLING AGREEMENT (0.3).
RAMLO K	10/22/07	0.60	CORRESPONDENCE FROM S. GALE RE: FICA REFUND ACTION (0.1); REVIEW FICA REFUND RESEARCH ISSUES (0.5).
RAMLO K	10/23/07	0.60	FURTHER REVISE FICA REFUND COMPLAINT (0.5); TELECONFERENCE WITH S. GALE RE: FICA REFUND COMPLAINT (0.1).
RAMLO K	10/24/07	1.30	REVIEW GM AND FORD COMPLAINTS ON FICA REFUNDS (1.3).
RAMLO K	10/26/07	0.20	BEGIN REVISIONS TO FICA REFUND COMPLAINT (0.2).
RAMLO K	10/28/07	0.20	CORRESPONDENCE WITH M. HEVENER RE: FICA REFUND STATUS (0.2).

30.10

SCHNEIDER DA	10/15/07	4.60	RESEARCH RE: CONTINGENT DEBT AND BASIS, CONFERENCE WITH CLIENT.
SCHNEIDER DA	10/16/07	3.20	TAX WORK RE: CONTINGENT LIABILITIES AND BASIS, TELECONFERENCE WITH CLIENT.

7.80

SENSENBRENNER EB	10/01/07	2.60	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON, S. GALE AND R. SPARKS (0.5); CONFERENCE CALL WITH J. WHITSON AND S. GALE RE: STRUCTURE OF STEERING DISPOSITION (0.8); TAX ANALYSIS RE: STRUCTURE OF STEERING DISPOSITION (1.3).
SENSENBRENNER EB	10/02/07	1.40	REVIEW FOREIGN RESTRUCTURING MOTION (0.6); CONFERENCE CALL WITH R. SPARKS RE: SAME (0.8).
SENSENBRENNER EB	10/03/07	0.50	TAX ANALYSIS RE: FOREIGN RESTRUCTURING TRANSACTION (0.5).
SENSENBRENNER EB	10/04/07	0.40	REVIEW REPATRIATION MOTION (0.4).

SENSENBRENNER EB	10/08/07	1.00	CONFERENCE CALL WITH J. WHITSON RE: EMERGENCE PLANNING (0.4); REVIEW AND TAX ANALYSIS RE: FORMS 13G (0.6).
SENSENBRENNER EB	10/11/07	3.70	REVIEW DRAFT MOTION RE: STEERING RESTRUCTURING (1.4); TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING (2.3).
SENSENBRENNER EB	10/12/07	3.40	TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING (1.6); TAX ANALYSIS RE: STEERING DISPOSITION (1.8).
SENSENBRENNER EB	10/15/07	0.60	TAX ANALYSIS RE: STEERING TRANSACTION (0.6).
SENSENBRENNER EB	10/22/07	3.00	EMERGENCE PLANNING CONFERENCE CALL (0.4); REVIEW POR/DISCLOSURE STATEMENT (2.6).
SENSENBRENNER EB	10/23/07	2.10	REVIEW AND REVISE DISCLOSURE STATEMENT (1.3); TAX ANALYSIS RE: EMERGENCE PLANNING (0.8).
SENSENBRENNER EB	10/24/07	2.50	TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING TRANSACTIONS (1.8); REVIEW AND REVISE DISCLOSURE STATEMENT TAX DISCLOSURE (0.7).
SENSENBRENNER EB	10/25/07	3.40	TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING TRANSACTION (1.7); TAX WORK RE: EMERGENCE PLANNING (0.3); REVIEW AND REVISE POR AND DISCLOSURE STATEMENT TAX PROVISIONS (1.4).
SENSENBRENNER EB	10/26/07	5.20	TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING TRANSACTIONS (3.8); REVIEW POR, DISCLOSURE STATEMENT (1.4).
SENSENBRENNER EB	10/29/07	5.00	TAX WORK RE: EMERGENCE PLANNING (2.4); CONFERENCE CALL WITH J. WHITSON AND OTHERS RE: EMERGENCE PLANNING (0.4); REVIEW POR, DISCLOSURE STATEMENT (1.4); CALL WITH R. SPARKS AND J. WHITSON RE: INTERNATIONAL RESTRUCTURING (1.4).
SENSENBRENNER EB	10/30/07	1.10	TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING TRANSACTIONS (0.7); CALL WITH B. SPARKS RE: SAME (0.4).
SENSENBRENNER EB	10/31/07	0.70	TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING TRANSACTIONS (0.7).
		36.60	
Total Counsel		76.50	
FEINBERG AS	10/01/07	2.10	TAX ANALYSIS RE: ASSET SALE AGREEMENT. (2.1).
FEINBERG AS	10/02/07	2.40	TAX ANALYSIS AND DRAFTING RE: RESTRUCTURING MOTION (1.6); CONFERENCE CALL WITH B. SPARKS RE: RESTRUCTURING MOTION (0.8).
FEINBERG AS	10/03/07	1.50	TAX ANALYSIS AND DRAFTING RE: RESTRUCTURING MOTION (1.5).

FEINBERG AS	10/04/07	4.60	TAX ANALYSIS AND DRAFTING RE: RESTRUCTURING MOTION (2.9.); TAX CALL WITH B. SPARKS RE: RESTRUCTURING MOTION (0.5); TAX ANALYSIS RE: EMERGENCE PLANNING (1.2).
FEINBERG AS	10/05/07	0.20	TAX ANALYSIS RE: RESTRUCTURING MEMO (0.2).
FEINBERG AS	10/08/07	1.30	TAX CALL WITH J. WHITSON, S. GALE (0.7); TAX ANALYSIS RE: EMERGENCE PLANNING (0.6).
FEINBERG AS	10/09/07	5.10	ANALYSIS RE: EMPLOYMENT TAX MOTION (2.1); TAX ANALYSIS RE: RESTRUCTURING MOTION (1.1); TAX ANALYSIS RE: STATE TAX MOTION (1.9).
FEINBERG AS	10/10/07	2.80	ANALYSIS RE: STATE TAX MOTIONS (2.1); TAX ANALYSIS RE: EMERGENCE PLANNING (0.7).
FEINBERG AS	10/11/07	2.10	ANALYSIS AND REVIEW OF TRANSACTION MOTION (1.6); TAX ANALYSIS RE: RESTRUCTURING MOTION (0.5).
FEINBERG AS	10/12/07	4.40	TAX ANALYSIS RE: FORM S-1 TAX DISCLOSURE (2.1); TAX ANALYSIS RE: WITHHOLDING COMPLAINT (0.9); ANALYSIS AND REVIEW OF INTERNATIONAL RESTRUCTURING MOTION (1.4).
FEINBERG AS	10/13/07	1.70	TAX ANALYSIS RE: RESTRUCTURING MOTION (1.7).
FEINBERG AS	10/15/07	7.40	TAX ANALYSIS RE: CONSEQUENCES OF PROPOSED TRANSACTION (2.8); ANALYSIS RE: PROPOSED MOTION FOR PROPOSED TRANSACTION (0.9); TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING MOTION (2.1); TAX CALL WITH J. WHITSON, S. GALE, M. ERICSON, AND R. WARD (0.3); TAX ANALYSIS RE: EMERGENCE PLANNING (1.3).
FEINBERG AS	10/16/07	7.10	TAX ANALYSIS RE: PROPOSED TRANSACTION STRUCTURE (1.9); ANALYSIS RE: PROPOSED MOTION FOR PROPOSED TRANSACTION (0.8); ANALYSIS AND REVIEW OF TAX REFUND COMPLAINT (2.3); CALL WITH D. OLBRECHT RE: PROPOSED MOTION (0.7); TAX ANALYSIS RE: PROPOSED RESTRUCTURING MOTION (1.4).
FEINBERG AS	10/17/07	10.10	TAX ANALYSIS AND DRAFTING RE: TAX DISCLOSURE FOR DISCLOSURE STATEMENT (6.1.); TAX CALL WITH S. GALE AND H. HEVNER RE: TAX REFUND COMPLAINT (1.1); TAX ANALYSIS RE: EMERGENCY PLANNING (2.9).
FEINBERG AS	10/18/07	4.90	TAX ANALYSIS AND DRAFTING RE: TAX DISCLOSURE FOR DISCLOSURE STATEMENT (3.1.); TAX ANALYSIS RE: APPLICATION OF SECTION 382 (1.8).

FEINBERG AS	10/19/07	1.40	TAX ANALYSIS RE: TAX DISCLOSURE IN DISCLOSURE STATEMENT (1.4).
FEINBERG AS	10/20/07	1.10	TAX ANALYSIS RE: EMERGENCE PLANNING (1.1).
FEINBERG AS	10/22/07	2.70	TAX CALL WITH J. WHITSON, S. GALE AND ERNST & YOUNG (0.8); TAX ANALYSIS RE: DISCLOSURE STATEMENT TAX DISCLOSURE (1.9).
FEINBERG AS	10/23/07	3.40	ANALYSIS AND REVIEW OF TAX DISCLOSURE FOR DISCLOSURE STATEMENT (2.3); ANALYSIS RE: PROPOSED MOTION FOR TRANSACTION (1.1).
FEINBERG AS	10/24/07	5.00	ANALYSIS AND REVIEW OF TAX SECTION FOR DISCLOSURE STATEMENT (3.8); REVIEW OF DRAFT REFUND COMPLAINT (1.2).
FEINBERG AS	10/25/07	4.00	ANALYSIS RE: TAX DISCLOSURE FOR DISCLOSURE STATEMENT (3.1); ANALYSIS RE: PROPOSED MOTION FOR TRANSACTION (0.9).
FEINBERG AS	10/26/07	6.10	TAX ANALYSIS RE: EPCA DISCLOSURE LETTER (2.7.); ANALYSIS RE: TAX DISCLOSURE FOR DISCLOSURE STATEMENT (2.1); TAX ANALYSIS RE: EMERGENCE PLANNING (1.3).
FEINBERG AS	10/28/07	3.10	TAX ANALYSIS RE: TAX DISCLOSURE IN DISCLOSURE STATEMENT (3.1).
FEINBERG AS	10/29/07	7.60	TAX CALL WITH J. WHITSON, S. GALE, B. SPARKS RE: EMERGENCE PLANNING (0.4); TAX ANALYSIS AND REVIEW RE: TAX DISCLOSURE IN DISCLOSURE STATEMENT (6.1); ANALYSIS RE: PROPOSED TRANSACTION MOTION (1.1).
FEINBERG AS	10/30/07	1.50	TAX ANALYSIS RE: EMERGENCE PLANNING (1.5).
FEINBERG AS	10/31/07	0.80	TAX ANALYSIS RE: FORM S-1 (0.8).
		94.40	
HARDIN AS	10/05/07	0.60	WORKING GROUP EMAIL EXCHANGE RE: MATTERS RELATED TO PENSIONS (0.6).
HARDIN AS	10/08/07	0.40	WORKING GROUP EMAIL EXCHANGE RE: EMPLOYMENT TAX ISSUE (0.4).
HARDIN AS	10/09/07	0.60	PREPARE MATERIALS RE: EMPLOYMENT TAX LIABILITY (0.6).
		1.60	
KALOUDIS D	10/04/07	1.50	RESEARCH AND REVIEW VARIOUS TAX REGULATIONS (1.4).
KALOUDIS D	10/08/07	0.60	REVIEW COMPLAINT RE: FICA TAXES (0.6); REVISE TAX COMPLAINT.

KALOUDIS D	10/09/07	4.80	RESEARCH LAW REVIEW ARTICLES RE: FICA TAXES (0.5); REVIEW MEMOS FROM B&M RE: FICA TAXES (0.3); FURTHER REVISE COMPLAINT (2.0); REVIEW FICA TAX LAW REVIEW ARTICLE (0.5); RESEARCH IRS PROOFS OF CLAIM (1.5).
KALOUDIS D	10/11/07	0.50	ANALYZE TAX COMPLAINT ISSUES (0.5).
KALOUDIS D	10/12/07	3.10	RESEARCH AND REVIEW CASE LAW RE: MANDATORY WITHDRAWAL OF REFERENCE (0.9); RESEARCH AND REVIEW CASE LAW RE: SUBJECT MATTER JURISDICTION AND TAXES (0.8); RESEARCH AND REVIEW CASE LAW RE: AND POST CONFIRMATION JURISDICTION OF TAX ISSUES (1.0); REVIEW MEMOS RE: SAME (0.4).
KALOUDIS D	10/16/07	4.10	RESEARCH AND ANALYZE ISSUES WITH RESPECT TO FICA TAXES AND COURT'S SUBJECT MATTER JURISDICTION (2.1); RESEARCH AND ANALYZE ISSUES WITH RESPECT TO FICA TAXES AND SECTION 505 (2.0).
KALOUDIS D	10/17/07	5.60	RESEARCH RE: REQUIREMENTS OF SECTION 505(A)(2) (3.1); REVIEW AND REVISE FICA COMPLAINT (1.0); REVIEW EASTERN DISTRICT OF MICHIGAN DOCKET FOR FORD AND GM FICA COMPLAINTS (1.2); RESEARCH REQUIREMENTS FOR FILING OF COMPLAINT AND SUMMONS (0.3).
KALOUDIS D	10/18/07	0.70	BEGIN REMOVAL RESEARCH RE: FICA (0.4); REVIEW DELPHI DOCKET RE: SAME (0.3).
KALOUDIS D	10/19/07	1.40	REVISE FICA TAX COMPLAINT (1.3); RESEARCH COMPLAINTS FEDERAL COURT OF CLAIMS (0.9); REVIEW FORD COMPLAINT (0.2); REVIEW FORD DOCKET (0.3).
KALOUDIS D	10/22/07	0.50	FURTHER RESEARCH GM COMPLAINT (0.5).
KALOUDIS D	10/23/07	4.90	REVISE PCBG FUND WAIVER DECLARATION (0.3); TELECONFERENCE WITH FTI RE: TAX REFUNDS (0.3); RESEARCH REMOVAL ISSUES (0.2); DRAFT SPECIAL NOTICE PARTIES RE: FICA COMPLAINT (1.3); RESEARCH GM COMPLAINT (0.8); REVISE FICA COMPLAINT (0.8); REVIEW GM AND FORD FICA COMPLAINTS (1.2).
KALOUDIS D	10/24/07	1.80	ANALYZE OUTSTANDING ISSUES IN CONNECTION WITH FICA TO COMPLAINT (1.8).
KALOUDIS D	10/26/07	0.80	REVIEW OUTSTANDING ISSUES RE: FICA (0.8).
		30.30	
PERL MW	10/01/07	0.60	TELECONFERENCE WITH B. SPARKS RE: INTERNATIONAL RESTRUCTURING TRANSACTION (0.2); COORDINATE AND FOLLOW UP WITH WORKING GROUP RE: SAME (0.4).

PERL MW	10/02/07	4.10	PARTICIPATE IN TELECONFERENCE WITH B. SPARKS AND WORKING GROUP RE: INTERNATIONAL RESTRUCTURING TRANSACTION (0.8); COORDINATE RE: SAME (0.3); FOLLOW UP WITH WORKING GROUP RE: DRAFT MOTION (0.3); REVIEW COMMENTS TO DRAFT MOTION, INCLUDING STRATEGIZE RE: CHARTS AND DIAGRAMS IN CONNECTION WITH SAME (1.0); STRATEGIZE RE: REVISIONS TO SAME (0.4); REVISE MOTION IN CONNECTION WITH SAME (1.3).
PERL MW	10/03/07	1.10	CONTINUE TO WORK ON MOTION FOR INTERNATIONAL RESTRUCTURING TRANSACTION, INCLUDING CORRESPONDENCE AND FOLLOW UP RE: SAME (0.9); COORDINATE DISTRIBUTION RE: SAME (0.2).
PERL MW	10/11/07	0.40	TELECONFERENCE WITH B. SPARKS RE: INTERNATIONAL RESTRUCTURING MOTION (0.2); REVIEW NOTES AND DRAFT CORRESPONDENCE TO WORKING GROUP RE: TAX RELATED MOTION (0.2).
PERL MW	10/16/07	1.30	TELECONFERENCE WITH D. OLBRECHT AND WORKING GROUP RE: POTENTIAL TAX RELATED MOTION (0.4); FOLLOW UP WITH WORKING GROUP RE: SAME (0.5); DRAFT SUMMARY RE: SAME (0.4).
PERL MW	10/19/07	2.50	REVIEW INTERNATIONAL RESTRUCTURING TRANSACTIONS PRESENTATION AND DRAFT SUMMARY RE: SAME (2.1); PROVIDE COMMENTS AND INQUIRIES RE: SAME (0.4).
PERL MW	10/22/07	0.40	FOLLOW UP WITH WORKING GROUP RE: POTENTIAL TAX RELATED MOTION (0.4).
PERL MW	10/23/07	2.40	REVIEW INTERNATIONAL RESTRUCTURING TRANSACTION DOCUMENTS (0.2); TELECONFERENCE WITH WORKING GROUP RE: SAME, INCLUDING STRATEGIZING RE: SAME (0.7); REVIEW, PROVIDE COMMENTS AND COORDINATE RE: PREPARATION OF IRS/PBGC WAIVER MOTION EXHIBIT BINDER FOR HEARING (1.3).
PERL MW	10/24/07	0.30	REVIEW CORRESPONDENCE FROM D. OLBRECHT AND FOLLOW UP RE: SAME IN CONNECTION WITH POTENTIAL TAX MOTION (0.3).
PERL MW	10/26/07	0.70	REVIEW INTERNATIONAL RESTRUCTURING TRANSACTION DOCUMENTS (0.2); PARTICIPATE IN TELECONFERENCE WITH WORKING GROUP RE: SAME (0.4); FOLLOW UP WITH WORKING GROUP RE: SAME (0.1).
		13.80	
Total Associate		140.10	
TOTAL TIME		<u>284.90</u>	

Delphi Corporation (DIP)
Tax Matters

Bill Date: 11/30/07
Bill Number: 1186564

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	10/02/07	Copy Center, D	3.48
In-house Reproduction	10/05/07	Copy Center, D	4.09
In-house Reproduction	10/12/07	Copy Center, D	7.36
In-house Reproduction	10/19/07	Copy Center, D	3.07
		TOTAL IN-HOUSE REPRODUCTION	\$18.00
Lexis/Nexis	10/14/07	Kahn MT	168.61
Lexis/Nexis	10/15/07	Kahn MT	16.20
Lexis/Nexis	10/18/07	Kahn MT	695.18
Lexis/Nexis	10/19/07	Kahn MT	116.01
		TOTAL LEXIS/NEXIS	\$996.00
Westlaw	10/04/07	Feinberg AS	60.11
Westlaw	10/09/07	Kaloudis D	87.46
Westlaw	10/12/07	Kaloudis D	712.80
Westlaw	10/12/07	Feinberg AS	130.51
Westlaw	10/15/07	Feinberg AS	148.83
Westlaw	10/15/07	Roe GL	21.12
Westlaw	10/16/07	Feinberg AS	140.82
Westlaw	10/17/07	Feinberg AS	60.11
Westlaw	10/17/07	Kaloudis D	1,072.95
Westlaw	10/18/07	Kaloudis D	227.47
Westlaw	10/22/07	Ramlo K	185.71
Westlaw	10/29/07	Feinberg AS	60.11
		TOTAL WESTLAW	\$2,908.00
Vendor Hosted Teleconferencing	10/25/07	Conference Plus Inc.	15.00
		TOTAL VENDOR HOSTED TELECONFERENCING	\$15.00
Print Images to Paper (from Electronic Media)	10/04/07	Copy Center, D	3.83
Print Images to Paper (from Electronic Media)	10/12/07	Copy Center, D	20.17

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
		TOTAL PRINT IMAGES TO PAPER (FROM ELECTRONIC MEDIA)	\$24.00
CLR/Disclosure	10/01/07	Global Securities	35.37
CLR/Disclosure	10/01/07	Global Securities	8.25
CLR/Disclosure	10/01/07	Global Securities	1.38
		TOTAL CLR/DISCLOSURE	\$45.00
		TOTAL MATTER	\$4,006.00

Delphi Corporation (DIP))
Tax Matters

Bill Date: 01/10/08
Bill Number: 1206100

NAME	DATE	HOURS	DESCRIPTION
GROSS C	11/01/07	2.60	WORK RE: EMPLOYEE TRANSFER PROPOSAL (1.4); INTERNATIONAL TAX RESTRUCTURING ANALYSIS (PER B. SPARKS) (1.2).
GROSS C	11/02/07	3.40	WORK RE: INTERNATIONAL RESTRUCTURING TRANSACTIONS AND EXIT FINANCING (3.4).
GROSS C	11/05/07	2.60	WORK RE: BRAZILIAN TRANSACTION (1.4); WORK RE: EMERGENCE TAX ANALYSIS (1.2).
GROSS C	11/09/07	1.60	WORK RE: DELPHI EMERGENCE PLAN AND TAX ANALYSIS (1.6).
GROSS C	11/16/07	4.20	WORK RE: REVISED PLAN DISCLOSURE DOCUMENT (4.2).
GROSS C	11/26/07	2.80	WORK RE: TRADING ORDER/J. WHITSON/S. GALE/SCHEDULE 13DS (2.8).
GROSS C	11/27/07	2.90	WORK RE: TRADING ORDER (J. WHITSON/WHITE& CASE) (2.9).
		20.10	
LYONS JK	11/01/07	2.10	CONFERENCE CALL AND FOLLOW UP RE: TRANSFER OF EMPLOYEES ISSUES AND REVIEW OF THE SAME (2.1).
		2.10	
MEISLER RE	11/02/07	0.20	DRAFT CORRESPONDENCE RE: RESTRUCTURING TRANSACTIONS (0.2).
MEISLER RE	11/05/07	1.70	PREPARE FOR TELECONFERENCE RE: BRAZIL TRANSACTION (0.5); TELECONFERENCE WITH B. SPARKS RE: BRAZIL TRANSACTION (0.7); FOLLOW UP (0.3); REVIEW AND RESPOND TO CORRESPONDENCE WITH B. SPARKS RE: SAME (0.2).
MEISLER RE	11/06/07	3.10	TELECONFERENCES WITH S. CORCORAN RE: BRAZIL TRANSACTION (0.4, 0.1); ATTENTION TO SAME (0.2); DRAFT INTERNAL CORRESPONDENCE RE: SAME (0.2); REVIEW AND REVISE DRAFT PLEADING RE: SAME (1.5); DRAFT CORRESPONDENCE TO R. BERRY, S. CORCORAN, AND B. SPARKS (0.2); REVIEW B. SPARKS MEMO RE: PRIOR COMPARABLE TRANSACTIONS (0.2); REVIEW AND COMMENT ON SLIDES TO STATUTORY COMMITTEE PRESENTATION RE: SAME (0.3).
MEISLER RE	11/07/07	0.80	REVIEW COMMENTS RECEIVED TO DRAFT PLEADINGS RE: BRAZILIAN TRANSACTIONS (0.2); DRAFT INTERNAL CORRESPONDENCE RE: BRAZILIAN TRANSACTION (0.3); TELECONFERENCE WITH M. BROUDE RE: SAME (0.2); TELECONFERENCE WITH R. BERRY RE: SAME (0.1).

MEISLER RE	11/08/07	2.10	CONTINUE TO WORK ON BRAZILIAN TRANSACTION (0.5); TELECONFERENCE WITH M. BAKER RE: DIP ANALYSIS RE: SAME (0.2); DRAFT CORRESPONDENCE RE: SAME (0.2); CONTINUE TO REVIEW AND CONSIDER BRAZIL TRANSACTION (0.4); REVIEW AND RESPOND TO CORRESPONDENCE RE: BRAZILIAN TRANSACTION (0.8).
MEISLER RE	11/12/07	0.30	DRAFT CORRESPONDENCE RE: RESTRUCTURING TRANSACTIONS (0.3).
MEISLER RE	11/14/07	0.30	REVIEW AND RESPOND TO CORRESPONDENCE RE: RESTRUCTURING TRANSACTIONS (0.3).
		8.50	
Total Partner		30.70	
SENSENBRENNER EB	11/01/07	1.30	TAX ANALYSIS RE: EMERGENCE PLANNING (0.6); TELECONFERENCE WITH R. SPARKS RE: INTERNATIONAL RESTRUCTURING (0.4); REVIEW FORM 13D (0.3).
SENSENBRENNER EB	11/05/07	5.80	TAX ANALYSIS RE: INTERNATIONAL RESTRUCTURING (2.8); REVIEW 13D (0.6); TAX ANALYSIS RE: NOL TRADING ORDER, DISPOSITION OF SHARES (2.4).
SENSENBRENNER EB	11/06/07	1.10	REVIEW SEC SCHEDULE 13D (0.5); TAX ANALYSIS RE: NOL TRADING ORDER (0.6).
SENSENBRENNER EB	11/07/07	1.50	REVIEW BRAZIL RESTRUCTURING MOTION (1.0); TAX ANALYSIS RE: EMERGENCE PLANNING (0.5).
SENSENBRENNER EB	11/12/07	1.40	TAX ANALYSIS RE: EMERGENCE PLANNING (0.5); REVIEW AND REVISE DISCLOSURE STATEMENT FOR POR (0.9).
SENSENBRENNER EB	11/13/07	0.70	REVIEW POR, DISCLOSURE STATEMENT (0.5); REVISE SAME (0.2).
SENSENBRENNER EB	11/14/07	4.20	REVIEW POR, EPCA (1.3); WORK ON DISCLOSURE STATEMENT (2.3); REVIEW MOTION RE: FOREIGN REPATRIATION (0.6).
SENSENBRENNER EB	11/15/07	0.50	REVIEW AND REVISE DRAFT DISCLOSURE STATEMENT (0.5).
SENSENBRENNER EB	11/19/07	1.80	TAX ANALYSIS RE: FORM 13D, SECTION 382 IMPACT (1.8).
SENSENBRENNER EB	11/20/07	1.80	EMERGENCE PLANNING TAX ANALYSIS (1.8).
SENSENBRENNER EB	11/26/07	2.80	TAX ANALYSIS RE: 382, APPLICATION OF RULES TO 13D (2.8).
SENSENBRENNER EB	11/27/07	2.30	TAX WORK RE: EMERGENCE PLANNING (0.5); TAX ANALYSIS RE: 13(D) FILING (1.8).
		25.20	
Total Counsel		25.20	

FEINBERG AS	11/01/07	4.60	TAX ANALYSIS RE: TAX DISCLOSURE IN FORM S-1 (3.1); TAX TELECONFERENCE WITH J. WHITSON, S. GALE AND D. OLBRECHT RE: PROPOSED MOTION (0.9); TAX ANALYSIS RE: EMERGENCE PLANNING (0.6).
FEINBERG AS	11/02/07	1.60	TAX ANALYSIS RE: FORM S-1 (1.6).
FEINBERG AS	11/05/07	3.20	ANALYSIS RE: DISCLOSURE IN FORM 10-Q (1.1); TAX ANALYSIS RE: APPLICATION OF SECTION 382 (2.1).
FEINBERG AS	11/06/07	0.90	TAX ANALYSIS RE: EMERGENCE PLANNING (0.9).
FEINBERG AS	11/07/07	2.30	ANALYSIS RE: PROPOSED RESTRUCTURING MOTION (1.6); TAX ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER (0.7).
FEINBERG AS	11/08/07	4.20	TAX ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER (1.7); ANALYSIS RE: FORMS 13-D (0.6); ANALYSIS RE: APPLICATION OF SECTION 382 (1.6); TAX ANALYSIS RE: EMERGENCE PLANNING (0.3).
FEINBERG AS	11/09/07	1.90	APPLICATION OF SECTION 382 TO PROPOSED PLAN OF REORGANIZATION (1.9).
FEINBERG AS	11/12/07	3.10	TAX TELECONFERENCE WITH J. WHITSON, S. GALE AND ERNST & YOUNG (0.6); ANALYSIS RE: DISCLOSURE IN DISCLOSURE STATEMENT AND PLAN OF REORGANIZATION (2.5).
FEINBERG AS	11/13/07	6.10	ANALYSIS AND REVIEW OF TAX DISCLOSURE IN DISCLOSURE STATEMENT (4.6); REVIEW OF RESTRUCTURING TRANSACTION DISCLOSURE IN DISCLOSURE STATEMENT AND PLAN OF REORGANIZATION (1.5).
FEINBERG AS	11/14/07	5.20	ANALYSIS AND REVIEW OF TAX DISCLOSURE IN DISCLOSURE STATEMENT (3.9); TAX ANALYSIS RE: RESTRUCTURING TRANSACTION DISCLOSURE IN DISCLOSURE STATEMENT AND PLAN OF REORGANIZATION (1.3).
FEINBERG AS	11/15/07	3.60	ANALYSIS RE: TAX DISCLOSURE IN DISCLOSURE STATEMENT (2.9); ANALYSIS RE: RESTRUCTURING TRANSACTION SECTION OF DISCLOSURE STATEMENT AND PLAN OF REORGANIZATION (0.7).
FEINBERG AS	11/16/07	1.70	ANALYSIS RE: TAX DISCLOSURE IN DISCLOSURE STATEMENT (1.4); TAX TELECONFERENCE WITH S. GALE RE: DISCLOSURE STATEMENT (0.3).
FEINBERG AS	11/19/07	3.50	TAX ANALYSIS RE: SCHEDULE 13D FILING (2.1); ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (1.4).
FEINBERG AS	11/20/07	2.40	TAX ANALYSIS RE: SCHEDULE 13D FILINGS (1.7); ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (0.7).

FEINBERG AS	11/25/07	0.70	TAX ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (0.7).
FEINBERG AS	11/26/07	5.10	TAX TELECONFERENCE WITH J. WHITSON, S. GALE AND H. WARD (0.7); TAX ANALYSIS RE: SCHEDULE 13D FILINGS (2.3); ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (2.1).
FEINBERG AS	11/27/07	3.70	ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (2.3); ANALYSIS RE: SCHEDULE 13D FILINGS (1.4).
FEINBERG AS	11/28/07	0.20	TAX ANALYSIS RE: EMERGENCE PLANNING (0.2).
FEINBERG AS	11/29/07	0.30	TAX ANALYSIS RE: EMERGENCE PLANNING (0.3).
FEINBERG AS	11/30/07	1.30	TAX ANALYSIS RE: SECURITIES FILINGS (1.3).
		55.60	
Total Associate		55.60	
TOTAL TIME		<u>111.50</u>	

Delphi Corporation (DIP))
Tax Matters

Bill Date: 01/10/08
Bill Number: 1206100

Disbursement	Date	Vendor/Employee/Dept.	Amount
Air/Rail Travel - vendor feed	11/13/07	Ramlo K	1,534.00
		TOTAL AIR/RAIL TRAVEL - VENDOR FEED	\$1,534.00
In-house Reproduction	11/02/07	Copy Center, D	89.62
In-house Reproduction	11/06/07	Copy Center, D	14.02
In-house Reproduction	11/09/07	Copy Center, D	8.51
In-house Reproduction	11/16/07	Copy Center, D	0.30
In-house Reproduction	11/20/07	Copy Center, D	30.84
In-house Reproduction	11/23/07	Copy Center, D	2.60
In-house Reproduction	11/30/07	Copy Center, D	2.11
		TOTAL IN-HOUSE REPRODUCTION	\$148.00
Lexis/Nexis	11/04/07	Kahn MT	274.00
		TOTAL LEXIS/NEXIS	\$274.00
Westlaw	11/13/07	Feinberg AS	4.58
Westlaw	11/19/07	Feinberg AS	60.04
Westlaw	11/26/07	Feinberg AS	57.81
Westlaw	11/30/07	Feinberg AS	112.57
		TOTAL WESTLAW	\$235.00
Vendor Hosted Teleconferencing	10/01/07	Teleconferencing Services, LLC	7.64
Vendor Hosted Teleconferencing	10/04/07	Teleconferencing Services, LLC	3.79
Vendor Hosted Teleconferencing	10/08/07	Teleconferencing Services, LLC	5.71
Vendor Hosted Teleconferencing	10/11/07	Teleconferencing Services, LLC	12.39
Vendor Hosted Teleconferencing	10/15/07	Teleconferencing Services, LLC	3.07
Vendor Hosted Teleconferencing	10/16/07	Teleconferencing Services, LLC	4.15
Vendor Hosted Teleconferencing	10/16/07	Teleconferencing Services, LLC	2.35
Vendor Hosted Teleconferencing	10/17/07	Teleconferencing Services, LLC	25.50

Disbursement	Date	Vendor/Employee/Dept.	Amount
Vendor Hosted Teleconferencing	10/22/07	Teleconferencing Services, LLC	8.72
Vendor Hosted Teleconferencing	10/24/07	Teleconferencing Services, LLC	3.67
Vendor Hosted Teleconferencing	10/26/07	Teleconferencing Services, LLC	4.33
Vendor Hosted Teleconferencing	10/29/07	Teleconferencing Services, LLC	4.09
Vendor Hosted Teleconferencing	11/05/07	Teleconferencing Services, LLC	9.98
Vendor Hosted Teleconferencing	11/05/07	Teleconferencing Services, LLC	4.69
Vendor Hosted Teleconferencing	11/05/07	Teleconferencing Services, LLC	5.77
Vendor Hosted Teleconferencing	11/08/07	Conference Plus Inc.	19.26
Vendor Hosted Teleconferencing	11/12/07	Teleconferencing Services, LLC	4.15
Vendor Hosted Teleconferencing	11/15/07	Conference Plus Inc.	4.66
Vendor Hosted Teleconferencing	11/15/07	Conference Plus Inc.	6.31
Vendor Hosted Teleconferencing	11/20/07	Teleconferencing Services, LLC	6.20
Vendor Hosted Teleconferencing	11/26/07	Teleconferencing Services, LLC	4.57
		TOTAL VENDOR HOSTED TELECONFERENCING	\$151.00
Out-of-Town Travel	11/14/07	Ramlo K	117.03
Out-of-Town Travel	11/14/07	Ramlo K	60.05
Out-of-Town Travel	11/14/07	Ramlo K	156.73
Out-of-Town Travel	11/14/07	Ramlo K	212.19
		TOTAL OUT-OF-TOWN TRAVEL	\$546.00
Messengers/ Courier	10/31/07	Apple Courier, Inc	21.00
		TOTAL MESSENGERS/ COURIER	\$21.00
Out-of-Town Meals	11/13/07	Ramlo K	1.76
Out-of-Town Meals	11/13/07	Ramlo K	15.73
Out-of-Town Meals	11/13/07	Ramlo K	1.00
Out-of-Town Meals	11/13/07	Ramlo K	45.18
Out-of-Town Meals	11/14/07	Ramlo K	10.91

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
Out-of-Town Meals	11/14/07	Ramlo K	8.43
Out-of-Town Meals	11/14/07	Ramlo K	39.99
TOTAL OUT-OF-TOWN MEALS			\$123.00
Print Images to Paper (from Electronic Media)	11/08/07	Copy Center, D	21.00
TOTAL PRINT IMAGES TO PAPER (FROM ELECTRONIC MEDIA)			\$21.00
CLR/Disclosure	10/12/07	Global Securities	0.82
CLR/Disclosure	10/17/07	Global Securities	108.17
CLR/Disclosure	10/19/07	Global Securities	0.82
CLR/Disclosure	10/24/07	Global Securities	37.45
CLR/Disclosure	10/24/07	Global Securities	57.76
CLR/Disclosure	10/28/07	Global Securities	99.57
CLR/Disclosure	10/29/07	Global Securities	36.61
CLR/Disclosure	10/30/07	Global Securities	0.82
CLR/Disclosure	10/31/07	Global Securities	0.82
CLR/Disclosure	11/01/07	Global Securities	1.98
CLR/Disclosure	11/02/07	Global Securities	1.99
CLR/Disclosure	11/06/07	Global Securities	2.97
CLR/Disclosure	11/08/07	Global Securities	0.99
CLR/Disclosure	11/09/07	Global Securities	0.99
CLR/Disclosure	11/14/07	Global Securities	52.32
CLR/Disclosure	11/15/07	Global Securities	0.99
CLR/Disclosure	11/16/07	Global Securities	1.99
CLR/Disclosure	11/19/07	Global Securities	1.98
CLR/Disclosure	11/20/07	Global Securities	0.99
CLR/Disclosure	11/21/07	Global Securities	0.99
CLR/Disclosure	11/26/07	Global Securities	0.98
TOTAL CLR/DISCLOSURE			\$412.00
TOTAL MATTER			\$3,465.00

Delphi Corporation (DIP))
Tax Matters

Bill Date: 01/31/08
Bill Number: 1208196

NAME	DATE	HOURS	DESCRIPTION
GROSS C	12/21/07	3.80	WORK RE: TRADING ORDER/IRS/INVESTOR TRANSACTIONS (3.8).
GROSS C	12/22/07	1.40	WORK RE: TRADING ORDER (1.4).
GROSS C	12/24/07	3.20	WORK RE: TRADING ORDER ANALYSIS/DRAFTING (3.2).
GROSS C	12/26/07	4.20	WORK RE: TRADING ORDER ANALYSIS/REVIEW AND INVESTOR TRADING (4.2).
GROSS C	12/27/07	5.60	WORK RE: TRADING ORDER (GOLDMAN SACHS ET. AL) (5.6).
		18.20	
MARAFIOTI KA	12/03/07	0.10	CORRESPONDENCE RE: TAX ISSUE AND CORPORATE STRUCTURE (0.1).
MARAFIOTI KA	12/17/07	0.90	REVIEW AND REVISE RESTRUCTURING TRANSACTIONS NOTICE (0.8) AND CONSIDER ISSUES RE: SAME (0.1).
MARAFIOTI KA	12/18/07	0.10	CORRESPONDENCE RE: RESTRUCTURING TRANSACTIONS (0.1).
MARAFIOTI KA	12/19/07	1.30	CONSIDER TAX ISSUE IN CONNECTION WITH GOLDMAN OBSERVANCE OF TRADING ORDER (0.4); WORK ON RESTRUCTURING TRANSACTIONS NOTICE (0.9).
MARAFIOTI KA	12/20/07	0.30	REVIEW AND REVISE MOST RECENT VERSION OF RESTRUCTURING TRANSACTION NOTICE (0.3).
		2.70	
MEISLER RE	12/17/07	0.20	REVIEW AND RESPOND TO CORRESPONDENCE RE: RESTRUCTURING TRANSACTIONS (0.2).
MEISLER RE	12/19/07	1.40	REVIEW RESTRUCTURING NOTICE (1.4).
MEISLER RE	12/20/07	0.50	REVIEW AND PREPARE FOR TAX RESTRUCTURING NOTICE CALL (0.3); REVIEW B. SPARKS COMMENTS RE: SAME (0.2).
MEISLER RE	12/21/07	0.90	CONTINUE TO REVIEW AND COMMENT ON RESTRUCTURING NOTICE (0.9).
MEISLER RE	12/24/07	0.20	REVIEW AND RESPOND TO CORRESPONDENCE RE: RESTRUCTURING NOTICE (0.2).
MEISLER RE	12/26/07	0.50	CONTINUE TO REVIEW OF RESTRUCTURING NOTICE (0.3); DRAFT CORRESPONDENCE RE: SAME (0.2).
		3.70	
Total Partner		24.60	
RAMLO K	12/30/07	2.70	REVISE FICA REFUND COMPLAINT (2.7).

RAMLO K	12/31/07	0.30	CORRESPONDENCE AND TELECONFERENCE WITH S. GROB RE: SBT TAXES AND HEARING PREPARATION (0.3).
		3.00	
SENSENBRENNER EB	12/03/07	1.10	EMERGENCE TAX PLANNING CONFERENCE CALL WITH J. WHITSON AND OTHERS AT DELPHI (0.5); TAX ANALYSIS RE: 382, IMPACT OF SEC FORM 13G (0.6).
SENSENBRENNER EB	12/05/07	1.90	TAX ANALYSIS RE: EMERGENCE PLANNING (1.2); REVIEW DISCLOSURE STATEMENT (0.7).
SENSENBRENNER EB	12/10/07	1.20	EMERGENCE PLANNING CONFERENCE CALL (0.3); TAX ANALYSIS RE: EMERGENCE PLANNING (0.5); REVIEW DISCLOSURE RE: TAX ASPECTS OF RIGHTS OFFERING ON FORM S-1 (0.4).
SENSENBRENNER EB	12/11/07	1.20	REVIEW RESTRUCTURING SLIDES (0.3); TELECONFERENCE WITH B. SPARKS RE: FOREIGN RESTRUCTURING (0.5); REVIEW S-1 TAX DISCLOSURE (0.4).
SENSENBRENNER EB	12/13/07	1.20	TAX ANALYSIS RE: DISCLOSURE OF TAX CONSEQUENCES RE: RIGHTS OFFERING (1.2).
SENSENBRENNER EB	12/18/07	4.50	TAX ANALYSIS RE: 382, "GROUP" RULES (2.7); REVIEW RESTRUCTURING NOTICE (1.8).
SENSENBRENNER EB	12/19/07	1.50	TAX ANALYSIS RE: 382 IMPACT OF SEC FILINGS ON FORMS 13D AND G (1.5).
SENSENBRENNER EB	12/20/07	1.30	TAX ANALYSIS RE: EMERGENCE TAX ISSUES; (0.8); REVIEW RESTRUCTURING TRANSACTIONS NOTICE (0.5).
SENSENBRENNER EB	12/21/07	0.90	TELECONFERENCE WITH J. WHITSON, S. GALE, ERNST AND YOUNG RE: S-1 PRO-FORMA, EMERGENCE PLANNING (0.5) TAX ANALYSIS RE: 382 "GROUP" RULES (0.4).
SENSENBRENNER EB	12/27/07	0.80	TAX ANALYSIS RE: 382 IMPACT OF 13G/D FILING (0.6); REVIEW SCHEDULES TO FORMS 13 G (0.2).
		15.60	
Total Counsel		18.60	
FEINBERG AS	12/02/07	0.20	TAX ANALYSIS RE: EMERGENCE PLANNING (0.2).
FEINBERG AS	12/10/07	0.70	TAX ANALYSIS RE: EMERGENCE PLANNING (0.7).
FEINBERG AS	12/11/07	0.50	TAX ANALYSIS RE: EMERGENCE PLANNING (0.5).
FEINBERG AS	12/12/07	2.00	TAX ANALYSIS RE: RESTRUCTURING TRANSACTIONS NOTICE (2.0).
FEINBERG AS	12/13/07	1.60	TAX ANALYSIS RE: RESTRUCTURING TRANSACTIONS NOTICE (1.6).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

FEINBERG AS	12/14/07	1.40	TAX ANALYSIS RE: RESTRUCTURING TRANSACTIONS NOTICE (1.4).
FEINBERG AS	12/17/07	1.70	ANALYSIS RE: RESTRUCTURING TRANSACTIONS NOTICE (1.7).
FEINBERG AS	12/18/07	1.80	ANALYSIS RE: RESTRUCTURING TRANSACTIONS NOTICE (1.2); TAX ANALYSIS RE: EMERGENCE PLANNING (0.6).
FEINBERG AS	12/19/07	3.80	ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER (2.1); ANALYSIS RE: RESTRUCTURING TRANSACTIONS NOTICE (1.7).
FEINBERG AS	12/20/07	8.90	ANALYSIS AND DRAFTING OF RESTRUCTURING TRANSACTIONS NOTICE (7.4); TAX ANALYSIS RE: EMERGENCE PLANNING (1.5).
FEINBERG AS	12/21/07	3.60	ANALYSIS AND DRAFTING OF RESTRUCTURING TRANSACTIONS NOTICE (3.6).
FEINBERG AS	12/26/07	1.40	ANALYSIS RE: RESTRUCTURING TRANSACTIONS NOTICE (1.4).
FEINBERG AS	12/27/07	4.20	ANALYSIS AND DRAFTING OF RESTRUCTURING TRANSACTIONS NOTICE (4.2.).
FEINBERG AS	12/28/07	2.30	REVIEW AND ANALYSIS OF RESTRUCTURING TRANSACTIONS NOTICE (2.3).
		34.10	
KALLOUDIS D	12/20/07	1.80	REVISE FICA TAX COMPLAINT (1.8).
		1.80	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

PERL MW	12/04/07	0.40	REVIEW MOTION FOR PAYMENT OF ADMINISTRATIVE EXPENSE FOR MADISON COUNTY, IN TAXES (0.1); TELECONFERENCE WITH T. BEEMAN RE: SAME (0.1); REVIEW CASE MANAGEMENT ORDERS AND FOLLOW UP CORRESPONDENCE WITH T. BEEMAN RE: SAME (0.2).
PERL MW	12/13/07	0.50	REVIEW AND PROVIDE UPDATE RE: IOWA REQUEST FOR TAX PAYMENT (0.2); FOLLOW RE: SAME, INCLUDING CALL WITH A. FLOYD RE: RESOLUTION OF SAME (0.3).
PERL MW	12/16/07	4.90	DRAFT CORRESPONDENCE TO W. LUETHGE AND K. CRAFT RE: TAXES MOTION (0.1); CONTINUE TO WORK ON STIPULATION OF UNCONTESTED FACTS FOR MICHIGAN SBT CLAIMS (0.5); BEGIN DRAFTING SUPPLEMENTAL REPLY IN CONNECTION WITH MICHIGAN SBT CLAIMS, INCLUDING REVIEW OF RELEVANT AND RELATED DOCUMENTS (3.7); REVIEW DOCUMENTS IN PREPARATION FOR MEET AND CONFER ON OHIO TAX CLAIM (0.5); CORRESPONDENCES WITH D. UNRUE, K. CRAFT, AND WORKING GROUP RE: MI USE TAX CLAIMS (0.1).
		5.80	
Total Associate		41.70	
TOTAL TIME		<u>84.90</u>	

Delphi Corporation (DIP))
Tax Matters

Bill Date: 01/31/08
Bill Number: 1208196

Disbursement	Date	Vendor/Employee/Dept.	Amount
Air/Rail Travel - vendor feed	12/11/07	Ramlo K	1,043.99
Air/Rail Travel - vendor feed	12/13/07	Ramlo K	70.01
TOTAL AIR/RAIL TRAVEL - VENDOR FEED			\$1,114.00
In-house Reproduction	12/07/07	Copy Center, D	52.24
In-house Reproduction	12/11/07	Copy Center, D	82.15
In-house Reproduction	12/18/07	Copy Center, D	19.41
In-house Reproduction	12/21/07	Copy Center, D	2.20
TOTAL IN-HOUSE REPRODUCTION			\$156.00
Vendor Hosted Telecon- ferencing	12/03/07	Teleconferencing Services, LLC	2.25
Vendor Hosted Telecon- ferencing	12/10/07	Teleconferencing Services, LLC	2.55
Vendor Hosted Telecon- ferencing	12/11/07	Teleconferencing Services, LLC	4.13
Vendor Hosted Telecon- ferencing	12/17/07	Teleconferencing Services, LLC	8.02
Vendor Hosted Telecon- ferencing	12/20/07	Conference Plus Inc.	2.06
Vendor Hosted Telecon- ferencing	12/21/07	Teleconferencing Services, LLC	8.99
TOTAL VENDOR HOSTED TELECONFERENCING			\$28.00
Messengers/ Courier	12/06/07	Dist Serv/Mail/Page, D	20.24
Messengers/ Courier	12/06/07	Dist Serv/Mail/Page, D	20.24
Messengers/ Courier	12/19/07	Dist Serv/Mail/Page, D	6.84
Messengers/ Courier	12/19/07	Dist Serv/Mail/Page, D	6.84
Messengers/ Courier	12/19/07	Dist Serv/Mail/Page, D	6.84
TOTAL MESSENGERS/ COURIER			\$61.00
Print Images to Paper (from Electronic Media)	12/11/07	Copy Center, D	24.00
TOTAL PRINT IMAGES TO PAPER (FROM ELECTRONIC MEDIA)			\$24.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
CLR/Disclosure	12/07/07	Global Securities	64.18
CLR/Disclosure	12/12/07	Global Securities	28.60
CLR/Disclosure	12/13/07	Global Securities	94.30
CLR/Disclosure	12/17/07	Global Securities	74.75
CLR/Disclosure	12/18/07	Global Securities	163.97
CLR/Disclosure	12/27/07	Global Securities	57.20
		TOTAL CLR/DISCLOSURE	\$483.00
		TOTAL MATTER	\$1,866.00

Delphi Corporation (DIP))
Tax Matters

Bill Date: 02/29/08
Bill Number: 1208154

NAME	DATE	HOURS	DESCRIPTION
GROSS C	01/11/08	3.20	WORK RE: STEERING DISPOSITION TRANSACTIONS (3.2).
GROSS C	01/15/08	1.60	WORK RE: STEERING TRANSACTION (S. GALE) (1.2); WORK RE: TAX ANALYSIS RE: EMERGENCE (0.4).
GROSS C	01/21/08	2.80	WORK RE: S. DANIELS/STEERING DISPOSITION (2.8).
GROSS C	01/23/08	1.40	WORK RE: STEERING TRANSACTION (1.4).
GROSS C	01/25/08	2.20	WORK RE: STEERING SALE (1.4); WORK RE: EMERGENCE TAX ITEMS (S. GALE) (0.8).
		11.20	
MARAFIOTI KA	01/02/08	0.20	CORRESPONDENCE RE: TRADING ORDER ISSUES (0.2).
MARAFIOTI KA	01/17/08	0.80	REVIEW AND REVISE FICA REFUND COMPALINT (0.8).
MARAFIOTI KA	01/21/08	0.30	CONSIDER ISSUES RE: W-8S AND W-9S IN CONNECTION WITH LETTERS OF TRANSMITTAL (0.3).
		1.30	
Total Partner		12.50	
RAMLO K	01/08/08	1.10	CORRESPONDENCE WITH S. GALE RE: FICA REFUND STRATEGY (1.1).
RAMLO K	01/11/08	3.20	DRAFT SUMMARY OF FICA REFUND ISSUES (3.2).
RAMLO K	01/12/08	0.20	CORRESPONDENCE WITH J. SHEEHAN RE: FICA REFUND (0.2).
RAMLO K	01/16/08	0.90	REVIEW REVISIONS FROM H. HEVENER RE: REVISIONS TO FICA REFUND COMPLAINT (0.5); WORKING GROUP MEETING WITH CLIENT RE: FICA REFUND COMPLAINT (0.4).
RAMLO K	01/17/08	0.90	REVISE FICA REFUND COMPLAINT AND CORRESPONDENCE WITH S. GALE, H. HEVERNER, AND T. CRYAN RE: SAME (0.5); WORKING GROUP MEETING RE: FILING OF SAME (0.2); ARRANGE FOR SERVICE (0.2).
RAMLO K	01/18/08	1.50	REVISE FICA REFUND COMPLAINT AND ARRANGE FOR FILING (1.2); CORRESPONDENCE WITH S. GALE, M. HEVENER, AND T. CRYAN RE: SAME (0.3).
RAMLO K	01/19/08	0.10	CORRESPONDENCE WITH S. GALE RE: FICA REFUND (0.1).

RAMLO K	01/23/08	1.00	CORRESPONDENCE TO S. GALE AND M. HEVENER RE: PRESS COVERAGE OF FICA REFUND SUIT (0.2); ANALYSIS RE: DISCOVERY AND SCHEDULING (0.5); TELECONFERENCE WITH T. CRYAN RE: SCHEDULING AND PROSECUTION PLANNING (0.3).
RAMLO K	01/24/08	0.20	CONFER WITH T. MATZ RE: SCHEDULING OF FICA REFUND SUIT (0.2).
RAMLO K	01/25/08	0.50	REVIEW SUMMONS ISSUED BY COURT (0.1); CORRESPONDENCE TO S. GALE AND K. COBB RE: SAME (0.2); ARRANGE FOR SERVICE OF SUMMONS AND COMPLAINT (0.2).
9.60			
SENSENBRENNER EB	01/02/08	0.80	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON, OTHERS AT DELPHI, E&Y (0.8).
SENSENBRENNER EB	01/03/08	1.30	TELECONFERENCE WITH D. DRIER OF WHITE & CASE, J. WHITSON, S. GALE, B. SPARKS AND OTHERS RE: RESTRUCTURING TRANSACTION NOTICE (0.8); REVIEW RESTRUCTURING TRANSACTION NOTICE; TAX ANALYSIS RE: SAME (0.5).
SENSENBRENNER EB	01/07/08	1.10	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON AND OTHERS (0.4); TAX ANALYSIS RE: RESTRUCTURING TRANSACTION (0.7).
SENSENBRENNER EB	01/14/08	1.00	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON AND OTHERS (0.4); REVIEW AND REVISE S-1 (0.6).
SENSENBRENNER EB	01/17/08	0.50	TAX ANALYSIS AND REVIEW RE: DRAFT S-1 TAX DISCLOSURE, LETTER OF TRANSMITTAL FOR RIGHTS OFFERING (0.5).
SENSENBRENNER EB	01/21/08	4.30	TELECONFERENCE CALL WITH S. DANIELS, J. LYONS, S. GALE AND OTHERS RE: STEERING DISPOSITION (1.2); TELECONFERENCE WITH S. DANIELS RE: STEERING (0.4); WORK TO DEVELOP STRATEGY RE: BIDS ON STEERING TRANSACTION (2.7).
SENSENBRENNER EB	01/22/08	2.00	TAX WORK RE: STEERING JV STRUCTURE (2.0).
SENSENBRENNER EB	01/23/08	4.50	TAX WORK RE: STEERING JV STRUCTURE (3.1); TELECONFERENCE RE: JV STRUCTURE (1.4).
SENSENBRENNER EB	01/25/08	1.00	TELECONFERENCE WITH S. GALE RE: STEERING JV STRUCTURE (0.7); TAX ANALYSIS RE: PROPOSED STRUCTURE (0.3).
		16.50	
Total Counsel		26.10	
FEINBERG AS	01/02/08	0.40	TAX CALL WITH J. WHITSON, S. GALE, H. TUCKER AND M. ERICSON (0.4).

FEINBERG AS	01/03/08	1.20	TELECONFERENCE WITH WHITE AND CASE, J. WHITSON, S. GALE, B. SPARKS RE: RESTRUCTURING TRANSACTIONS NOTICE (0.7); TAX ANALYSIS RE: EMERGENCE PLANNING (0.5).
FEINBERG AS	01/07/08	3.40	TAX CALL WITH J. WHITSON, S. GALE, H. TUCKER (0.4); TAX ANALYSIS RE: EMERGENCE PLANNING (3.0).
FEINBERG AS	01/08/08	0.60	TAX ANALYSIS RE: REFUND COMPLAINT (0.6).
FEINBERG AS	01/09/08	0.50	TAX ANALYSIS RE: REFUND COMPLAINT (0.5).
FEINBERG AS	01/10/08	0.20	TAX ANALYSIS RE: RESTRUCTURING TRANSACTIONS (0.2).
FEINBERG AS	01/11/08	1.20	TAX ANALYSIS RE: TAX CONSIDERATIONS IN POTENTIAL SALES TRANSACTION (1.2).
FEINBERG AS	01/14/08	1.40	TAX CALL WITH J. WHITSON, S. GALE, H. TUCKER (0.4); TAX ANALYSIS RE: EMERGENCE PLANNING (1.0).
FEINBERG AS	01/15/08	1.00	TAX ANALYSIS RE: EMERGENCE PLANNING (1.0).
FEINBERG AS	01/17/08	2.30	TAX ANALYSIS RE: DISCLOSURE IN LETTER OF TRANSMITTAL (2.3).
FEINBERG AS	01/21/08	3.10	TAX CALL WITH S. GALE, S. DANIELS RE: PROPOSED TRANSACTION (1.2); TAX ANALYSIS RE: PROPOSED TRANSACTION STRUCTURE (1.9).
FEINBERG AS	01/22/08	2.60	TAX ANALYSIS AND DRAFTING OF LETTER OF TRANSMITTAL (1.3); TAX ANALYSIS RE: PROPOSED TRANSACTION (1.3).
FEINBERG AS	01/23/08	1.20	TAX ANALYSIS RE: PROPOSED TRANSACTION (1.2).
		19.10	
KALOUDIS D	01/16/08	1.60	REVIEW AND REVISE COMMENTS TO TAX COMPLAINT (1.5); TELECONFERENCE WITH K. RAMLO RE: SAME (0.1).
KALOUDIS D	01/25/08	0.50	REVIEW SUMMONS ISSUED (0.2); FOLLOW UP ON SERVICE WITH KCC AND J. DEMMA (0.3).
		2.10	
Total Associate		21.20	
TOTAL TIME		<u>59.80</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP))
Tax Matters

Bill Date: 02/29/08
Bill Number: 1208154

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	01/18/08	Copy Center, D	0.18
In-house Reproduction	01/22/08	Copy Center, D	3.73
In-house Reproduction	01/25/08	Copy Center, D	0.09
		TOTAL IN-HOUSE REPRODUCTION	\$4.00
Vendor Hosted Teleconferencing	01/02/08	Teleconferencing Services, LLC	4.55
Vendor Hosted Teleconferencing	01/03/08	Teleconferencing Services, LLC	13.22
Vendor Hosted Teleconferencing	01/07/08	Teleconferencing Services, LLC	3.11
Vendor Hosted Teleconferencing	01/07/08	Teleconferencing Services, LLC	1.14
Vendor Hosted Teleconferencing	01/14/08	Teleconferencing Services, LLC	2.98
		TOTAL VENDOR HOSTED TELECONFERENCING	\$25.00
Outside Research/Internet Services	01/07/08	Pacer Service Center	4.00
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$4.00
CLR/Disclosure	01/17/08	Global Securities	279.66
CLR/Disclosure	01/18/08	Global Securities	86.34
		TOTAL CLR/DISCLOSURE	\$366.00
		TOTAL MATTER	\$399.00